

WEBB COUNTY, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Revenues										
Property Taxes	\$17,242,243	\$ 19,402,283	\$ 20,420,001	\$22,784,144	\$25,730,972	\$29,002,885	\$ 32,960,407	\$ 35,593,818	\$ 38,680,452	\$ 42,602,079
Sales and miscellaneous taxes	6,490,566	7,269,906	7,537,564	8,387,653	8,917,670	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695
Fees and fines	1,644,092	1,619,253	1,793,709	1,952,408	2,341,199	1,764,888	2,677,122	2,907,711	2,588,700	4,716,143
Intergovernmental	17,130,465	17,612,954	20,214,974	21,982,700	22,282,867	24,227,376	24,213,809	28,756,435	32,681,476	28,342,298
Charges for services	3,846,366	3,962,271	4,287,632	4,699,195	6,099,254	6,485,348	7,039,020	6,956,398	6,963,601	7,839,634
Investments earnings	632,930	635,499	937,978	1,673,771	1,789,819	732,233	615,371	689,360	1,377,169	2,259,388
Miscellaneous	2,405,811	4,072,553	5,885,194	4,956,337	4,499,613	2,111,706	1,968,615	1,457,279	1,275,858	1,328,123
Grant matching	1,955,259	570,346	670,656	750,381	710,893	2,894,614	3,288,144	3,143,713	3,261,481	3,059,526
Total revenues	<u>51,347,732</u>	<u>55,145,065</u>	<u>61,747,708</u>	<u>67,186,589</u>	<u>72,372,287</u>	<u>76,446,452</u>	<u>82,281,053</u>	<u>89,879,321</u>	<u>98,199,472</u>	<u>103,110,886</u>
Expenditures										
General government	8,704,644	9,810,204	10,320,055	11,425,149	11,343,374	11,293,853	12,996,547	13,408,467	14,421,161	16,215,203
Public safety						7,449,128	8,269,866	8,572,270	9,873,737	10,599,609
Justice system	22,304,571	24,867,322	27,337,340	29,723,075	30,389,114	14,905,219	17,646,327	18,396,904	18,580,003	20,058,672
Health and human services	11,183,265	12,003,900	13,325,978	13,866,319	15,621,785	15,178,077	17,299,315	15,293,205	16,531,983	16,626,241
Infrastructure and environmental services	2,594,812	2,580,653	2,658,563	3,250,896	3,449,717	4,398,729	4,596,281	4,961,302	4,795,396	5,675,688
Correction and rehabilitation						11,231,224	12,223,347	12,078,871	12,469,715	13,289,776
Community and economic development						2,042,850	2,165,710	1,178,167	1,976,793	2,410,854
Capital outlay	9,225,163	2,449,889	3,605,262	9,411,215	16,391,194	10,636,860	4,957,019	16,112,501	17,311,305	12,880,148
Debt service										
Principal	2,340,000	2,470,000	2,720,000	1,910,000	1,900,000	2,425,692	3,438,462	3,565,869	3,382,913	3,617,237
Interest and other charges	1,849,312	1,671,291	1,582,219	2,642,622	3,090,758	2,667,246	3,071,267	3,443,740	3,110,590	3,301,728
Payment to escrow agent							85,554		202,066	
Total expenditures	<u>\$58,201,767</u>	<u>\$ 55,853,259</u>	<u>\$ 61,549,417</u>	<u>\$72,229,276</u>	<u>\$82,185,942</u>	<u>\$82,228,878</u>	<u>\$ 86,751,695</u>	<u>\$ 97,011,296</u>	<u>\$ 102,655,662</u>	<u>\$ 104,675,156</u>
Excess of revenues over (under) expenditures	(6,854,035)	(708,194)	198,291	(5,042,687)	(9,813,655)	(5,782,426)	(4,470,642)	(7,131,975)	(4,456,190)	(1,564,270)
Other financing sources (uses)										
Transfer in	2,696,359	2,108,663	2,373,330	3,068,166	3,972,638	1,034,118	1,717,166	2,266,404	5,438,940	2,034,902
Transfer out	(1,362,512)	(715,837)	(1,532,985)	(1,947,849)	(3,217,660)	(1,088,770)	(1,250,028)	(1,476,403)	(4,951,329)	(2,001,316)
Refunding bonds issued		7,764,435								
Bonds issued			14,715,200	8,487,265	8,958,000	15,600,000	12,610,000	10,588,000	12,716,562	11,684,974
Premium on bonds issued							430,011	65,259	776,633	
Discount on bonds issued										(61,863)
Payments to refunded bond escrow agent		(7,308,794)					(12,823,613)		(13,240,188)	
Capital leases	136,364		387,516		863,898		1,013,240			37,790
Proceeds of capital leases						858,609				
Proceeds from sale of equipment						10,811		83,129	57,355	9,489
Total other financing sources (uses)	<u>1,470,211</u>	<u>1,848,467</u>	<u>15,943,061</u>	<u>9,607,582</u>	<u>10,576,876</u>	<u>16,414,768</u>	<u>1,696,776</u>	<u>11,526,389</u>	<u>797,973</u>	<u>11,703,976</u>
Net change in fund balance	<u>\$ (5,383,824)</u>	<u>\$ 1,140,273</u>	<u>\$ 16,141,352</u>	<u>\$ 4,564,895</u>	<u>\$ 763,221</u>	<u>\$10,632,342</u>	<u>\$ (2,773,866)</u>	<u>\$ 4,394,414</u>	<u>\$ (3,658,217)</u>	<u>\$ 10,139,706</u>
Debt service as a percentage of noncapital expenditures	8.6%	7.8%	7.4%	7.2%	7.6%	7.1%	8.0%	8.7%	7.6%	7.5%

WEBB COUNTY, TEXAS
General Governmental Tax Revenues by Source
Last Five Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Property Taxes	\$ 29,002,885	\$ 32,960,407	\$ 35,593,818	\$ 38,680,452	\$ 42,602,079
Sales and miscellaneous taxes	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695
Total Taxes	<u>\$ 38,230,287</u>	<u>\$ 42,478,972</u>	<u>\$ 45,968,425</u>	<u>\$ 50,051,187</u>	<u>\$ 55,565,774</u>

Source: Webb County Financial Records